

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,
Debtors.

:
:
Chapter 11 Case No.

:
:
08-13555 (JMP)
:
(Jointly Administered)
:
Ref. Docket No. 15408
-----X

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

SAMUEL GARCIA, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On March 28, 2011, I caused to be served the "Supplemental Disclosure Affidavit of Ernst & Young LLP as Auditor and Tax Services Provider for the Debtors and Debtors in Possession and Statement Pursuant to Federal Rule of Bankruptcy Procedure 2014(a) and Section 327(a) of the Bankruptcy Code," dated March 7, 2011 [Docket No. 15408], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. delivered via facsimile to those parties listed on the annexed Exhibit B, and
 - iii. enclosed securely in a separate postage-prepaid envelope and delivered via overnight mail to Office of the US Trustee, Tracy Hope Davis, Esq., Elisabetta G. Gasparini, Esq., Andrea B. Schwartz, Esq., 33 Whitehall Street, 21st Floor, New York, NY 10004.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Samuel Garcia
Samuel Garcia

Sworn to before me this
29th day of March, 2011

/s/ Cassandra Murray

Cassandra Murray
Notary Public, State of New York
No. 01MU6220179
Qualified in the County of Queens
Commission Expires April 12, 2014

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